

ABSTRACT OF THE DISCLOSURE

Disclosed is a method for forming an interlayer insulating film comprising the steps of forming an underlying insulating film on a substrate; forming a film containing B (boron), C (carbon) and H₂O on the underlying insulating film by plasma enhanced chemical vapor deposition using a source gas containing an Si-C-O-H compound, an oxidative gas and a compound containing B (boron); releasing C (carbon) and H₂O in the film from the film by annealing the film, and thereby forming a porous SiO₂ film containing B (boron); and subjecting to the porous SiO₂ film containing B (boron) to H (hydrogen) plasma treatment, and then forming a cover insulating film.

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